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THE TAX LAWYER

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### Forget Travel If You Owe The IRS

If he were in charge of travel, the [Soup Nazi](#) might say, “No Passport for you!” In real life, travel may seem unrelated to taxes, except perhaps for those annoying airport taxes on international destinations. But a bigger tax and travel connection could keep you at home—permanently.



image via [passportvisaexpress.com](http://passportvisaexpress.com)

A tax law quietly proposed a few months ago—[Owe IRS Taxes, Lose Your Passport](#)—is quietly gaining momentum. Now more people have noticed. If you [owe the IRS? You're not going anywhere](#) if this law passes. In America, we love to tinker with our tax laws. Congress is always introducing one bill or another to tweak an already bloated and increasingly dysfunctional tax system.

It's curious how ingredients go into the sausage, often making strange legislative bedfellows. Sen. Harry Reid (D-Nev.) proposed that if you owe the IRS more than \$50,000, you shouldn't get a passport. See Sen. Orrin Hatch's [Memo to Reporters and Editors](#). Now this 'we-need-the-money' provision has morphed into [Senate Bill 1813](#), introduced by Senator Barbara Boxer (D-CA). It was introduced in November and passed by the Senate on March 14 “to reauthorize Federal-aid highway and highway safety construction programs, and for other purposes.”

At best, there seems a tenuous connection between this provision and highway safety. Nevertheless, the law would authorize the federal government to prevent Americans from leaving the country if they owe back taxes. It was Senate Majority Leader Harry Reid who proposed allowing the State Department to revoke, deny or limit passports for anyone the IRS certifies as having “a seriously delinquent tax debt in an amount in excess of \$50,000.”

Does this apply in all cases? Mercifully no. You could travel if your tax debt is being paid in a timely manner or in emergency circumstances or for humanitarian reasons. But this isn't limited to criminal tax cases or situations where the government fears someone is fleeing a tax debt.

In fact, if the bill is passed you could have your passport revoked merely because you owe say \$60,000 and the IRS has filed a notice of lien. Bear in mind that the IRS files tax liens routinely when you owe taxes—it's just the IRS way of putting creditors on notice so the IRS will eventually get paid. See [Tax Liens Means IRS Thinks You Owe](#). In that sense, this you-can't-travel idea seems pretty extreme.

Some commentators note that a far smaller sum of unpaid child support can trigger the same kind of passport action. Why shouldn't unpaid taxes, they argue? Others attack the proposal as potentially unconstitutional.

Stay tuned as this proposed law is debated.

For more, see:

[Owe The IRS? Bill Would Suspend Passport Rights For Delinquent Taxpayers](#)

[Got A Tax Notice? Here's What To Do](#)

[Ten Things To Know About Fighting An IRS Bill](#)

[Ten Ways To Audit-Proof Your Tax Return](#)

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